REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF THE AUDITOR-GENERAL

ON

COMMISSION ON ADMINISTRATIVE JUSTICE

FOR THE YEAR ENDED 30 JUNE, 2019

THE COMMISSION ON ADMINISTRATIVE JUSTICE

(OFFICE OF THE OMBUDSMAN)

Hata Mnyonge ana Haki

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

Table of Contents Page

I. KEY COMMISSION INFORMATION AND MANAGEMENT

(a) The Commission members

The Commission which is the apex organ is comprised of three Commissioners, who are charged with the responsibility of policy direction and oversight. In the period under review, the members were as follows: -

NO.	NAME	DESIGNATION
1.	Hon. Florence Kajuju,MBS	Chairperson
2.	Mr. Washington Sati	Vice Chairperson
3.	Ms. Lucy Ndung'u	Commissioner

(b) Senior Management staff

The Commission is supported by a secretariat which is headed by the Commission Secretary who is the Chief Executive Officer. In the year under review, the senior management staff was as indicated below.

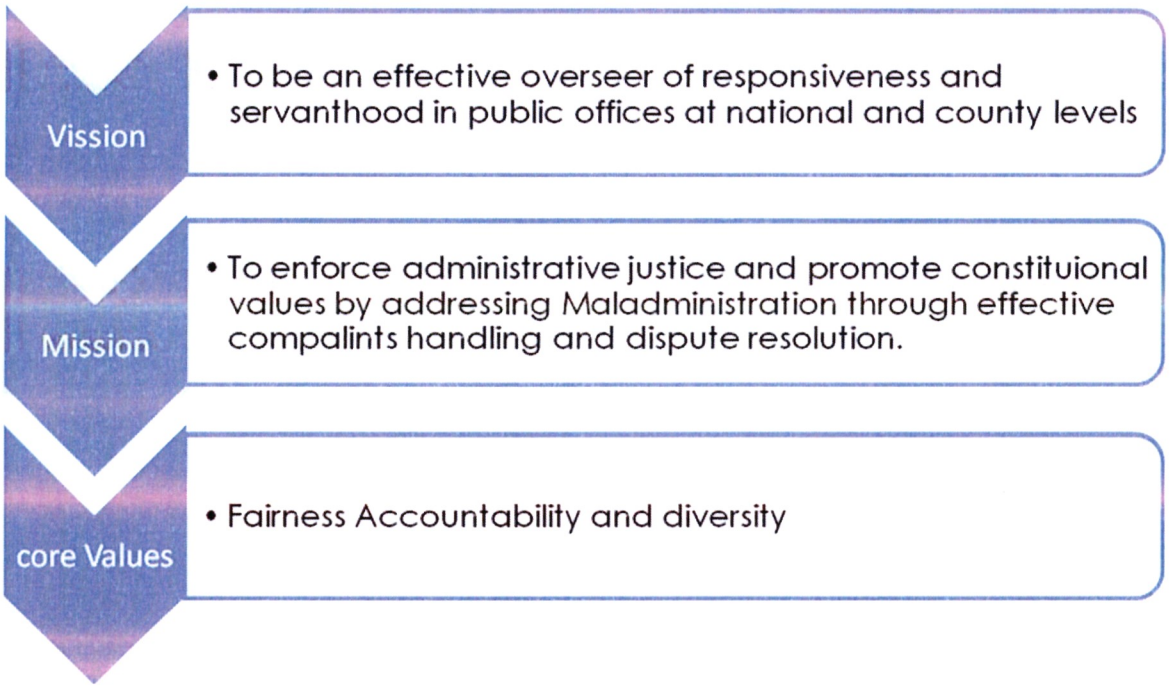
NO.	NAME	DESIGNATION
1	Mr. Leonard Ngaluma,MBS	Commission Secretary/CEO
2.	Mr. Daniel Karomo	Director, Corporate Services
3.	Mr. Vincent Chahale	Director, Legal and Advisory Services
4.	Mr. Ismail Maaruf	Director, Compliance and Risk
5.	Mr. Micah Nguli	Director, Research and Investigations
6.	Ms. Phoebe Nadupoi	Director, Advocacy and Communications
7.	Mr. Edward Okello	Office of the Chairperson
8.	Ms. Christine Omollo	Manager, Human Resource and Administration
9.	Ms. Viola Achola	Manager, Legal and Advisory Services
10	Mr. Sammy Cheboi	Manager, Advocacy and Communications
11.	Mr. Amos Musundi	Internal Audit Manager
12.	Mr. Benard Nyariki	Finance Manager
13.	Ms. Damaris Mburu	Supply Chain Manager
14.	Mr. Raphael Njeru	Chief Information Communication and Technology (ICT) Officer

(c) Background information

The Commission on Administrative Justice (Office of the Ombudsman) is a Constitutional Commission established under Article 59 (4) and Chapter Fifteen of the Constitution, and the Commission on Administrative Justice Act, 2011.

(d) Mandate

The Commission's mandate is anchored under Article 59(4), Commission on Administrative Justice, 2011 which is the establishing act and Access to Information Act, 2016. Under the establishing Act, the Commission's mandate entails addressing maladministration (improper administration) in the public sector. In this regard, the Commission is empowered to, investigate complaints on delay, abuse of power, improper, unlawful or oppressive conduct, administrative injustice, unfair treatment, and manifest injustice or discourtesy. The second mandate is on overseeing and enforcing implementation of the Access to Information Act, 2016.



(e) Key Strategic Objectives

The Commission's strategic objectives are to: -

1. Enhance responsiveness and effectiveness in the public sector in Kenya.
2. Strengthen the complaints handling capacity of public sector institutions.
3. Enhance public awareness and participation in matters of administrative Justice.
4. Improve standards of public administration and adherence to the rule of law.
5. Strengthen the capacity of CAJ to deliver on its mandate.
6. Oversee and enforce implementation of Access to Information Act,2016.

(f) Strategic Programmes

The Commission utilized the limited resources allocated in the year under review prudently, to carry out activities geared towards realization of its programmes as follows: -

1. Resolution of Public Complaints and determination of Access to Information Applications
2. Outreach and awareness creation on matters administrative justice and access to information;
3. Decentralization of Ombudsman services
4. Strengthening public institution's capacity to handle complaints
5. Promotion of Good Governance and the rule of Law,
6. Operationalization of Access to Information Act,2016
7. Strengthening Commission`s internal capacity

(g) Key Strategic Priorities

1. Enhance responsiveness in the public service;
2. Enhance public sector capacity to handle complaints
3. Public Awareness creation on matters of administrative justice and access to information
4. Constitutionalism and Good Governance in the conduct of state/public affairs.
5. Strengthened capacity of the Commission on Administrative Justice to deliver its mandate.

(h) Key Management: The Commission's day-to-day management is composed of the Commission Secretary who is the Chief Executive Officer and six Directors each in charge of a directorate as indicated below;

SENIOR MANAGEMENT

Leonard Ngaluma, MBS
Commission Secretary/CEO

Daniel Karomo
Director, Corporate Services

Edward Okello
Director and Special Advisor to the Chairperson

Ismael Maaruf
Director, Compliance & Risk

Micah Nguli
Director, Research & Investigation

Phoebe Nadupoi
Director, Advocacy & Communications

Vincent Chahale *Director, Legal & Advisory*

(i) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Mr. Leonard Ngaluma, MBS
2.	Director, Corporate Service	Mr. Daniel Karomo
3.	Finance Manager	Mr. Benard Nyariki
4.	Human Resource Manager	Ms. Christine Omollo

(j) Fiduciary Oversight Arrangements

Composition of the Corporate Governance Committees

The Commission has put in place various Committees, through which the it executes its oversight role over the Secretariat. Apart from the Audit Committee which is chaired by a member who is not an employee of the Commission, the Committees are chaired by the Commissioners. These Committees include: -

1. Finance, Administration and Human Resource
2. Complaints, Investigations and Access to Information
3. Programmes and Strategy
4. Audit and Risk

Further, the Secretariat has Four Committees charged with the responsibility of overseeing, offering technical advice and execution of the Commission's operations. These Committees include: -

1. The Senior Management
2. Financial Management Standing Committee
3. Human Resource Management and Advisory
4. Occupational Health and Safety

The committee members within the Commission are drawn from various directorates of the Commission and have a wide range of skills and experience. Committee members contribute independently with knowledge and judgment during committee deliberations.

On appointment, each committee member is provided with comprehensive Terms of Reference (TORs) and tailored induction sessions covering their statutory obligation and that of the Commission.

The Accounting Officer appoints all Committee members in writing and their terms of reference spelt out clearly in their appointment letters.

(k) Audit Committee Activities

Section 73(5) of the Public Finance Management Act, 2012 provides that every national government public entity shall establish an audit committee whose composition and functions shall be as prescribed by the regulations. The Commission has established an Audit Committee which has the responsibility to ensure that the Commission not only upholds appropriate accounting and financial

reporting standards, but to also establish risk management strategies, to mitigate on identified risks. The Committee monitors the effectiveness of the internal control systems and regularly receives reports from the internal and external auditors.
The Committee's membership comprises of three members namely:

1. CPA David Mwangi Gichimu (Chairperson)
2. CPA Sarah Barasa Khamala (Member)
3. Commissioner Lucy Ndung'u (Member)

(l) Senior Management Committee

The Committee is chaired by the Commission Secretary/CEO, and it comprises the six Directors and seven heads of Department. It makes recommendations on major decisions that have impact on the office operations. The role and functions of the Management Committee include:

i. Planning – establishing and reviewing strategic and annual operational plans for the Commission.
ii. Decision making – Deliberating on key policy and administrative issues and makes decisions and/recommendations to the Commission as applicable.
iii. Management – Overseeing the harmonious implementation of the annual work plans, staff supervision and compliance with the Commission's performance management system.
iv. Legal – ensuring that Commission complies with the legal framework while discharging its mandate.
v. Financial – ensuring prudent management of financial resources and statutory reporting standards are adhered to.

In execution of its functions, the Management Committee may appoint sub-committees to assist it in discharging its mandate.

(m)Human Resource Management Advisory Committee Activities

The Committee comprises the six Directors and the Human Resource Management and Administration Manager.

The Human Resources Management Advisory Committee advises the Commission Secretary/CEO on the HR issues and staff development. This Committee is composed of the following members drawn from various directorates of the Commission with broad business knowledge:

1. Mr.Daniel Karomo (Chairperson)
2. Mr.Micah Nguli
3. Mr.Edward Okello
4. Ms.Phoebe Nadupoi
5. Mr. Ismail Maaruf
6. Mr. Vincent Chahale
7. Mr. Christine Omollo (Secretary)

This committee plays an advisory role human resource management which entails: -

i. Reviewing staff performance
ii. Overall coordination of the training functions in the Commission
iii. Review and implementation of the Commission's training plan
iv. Review of induction of newly appointed officers and activities around long term training
v. Disciplinary cases against members of staff

(n) Commission Headquarters

P.O. Box 20414-00200
West End Towers
2nd floor Waiyaki Way – Westlands.
Nairobi, KENYA
Contacts
Telephone - +254 –20-2270000/2303000/2603765/2441211
Email: info@ombudsman.go.ke (for general enquiries)
complains@ombusman.go.ke (for complaints)
Website: www.ombudsman.go.ke

(o) Commission Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. Cooperative Bank of Kenya
Westland Branch
P.O Box 66589-00800
Nairobi, Kenya

(p) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(q) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FOREWORD BY THE CHAIRPERSON

It gives me great pleasure to present the eighth edition of the Commission on Administrative Justice annual report and the first one since the new Commissioners assumed office on 8th August 2018. The Report covers the 2018/2019 fiscal year, which covers 1st July 2018 to 30th June 2019 and it serves as a score-card for the Commissioners. Upon assumption into office, the Commissioners embarked on strengthening the institution capacity and the governance structures. These included the election of the Vice- Chairperson, appointment of Access to Information Commissioner and additional officers were recruited to fortify human resource capacity of the Secretariat.

The operationalization of Access to Information Act 2016 (ATI Act) was top on the Agenda of the Commissioners and notable milestones were achieved. Key among them was development of the draft ATI Regulations which are awaiting approval by the Cabinet Secretary, Information Communication & Technology and action by Parliament. Further, a survey was conducted on compliance pro-active disclosure of information by public institutions and county governments.
Access to information will contribute in the fight against corruption, as the citizenry will be able to hold institutions to account and enhance transparency and accountability. Indeed, access to information is a key ingredient in achieving the governments **"Big four"** Agenda that aims to promote universal healthcare, food security, manufacturing and affordable housing.

The Commission achieved a lot in the year under review and made significant contribution towards improving service delivery in the public sector, through resolution of complaints where 3,767 complaints were processed; 78 appeals on access to information were determined; various documents towards operationalization of the ATI Act were developed, among them a guide on pro-active disclosure; a survey on MDAs compliance with pro-active disclosure under the ATI Act was conducted. As indicated in the 2017/18 Annual Report, development of the second Strategic Plan covering the period 2019-2023 has been developed and the Commission will launch it in due course. We look forward to partnering with all of you, as we endeavour to achieve the shared vision and aspirations expressed in the strategic plan.

I take this opportunity to affirm the commitment of the Commission to ensure prudent utilization of resources, transparency and accountability.

HON. FLORENCE KAJUJU, MBS
CHAIRPERSON OF THE COMMISSION

III. STATEMENT OF COMMISSION MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Commission on Administrative Justice is responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year (period) ended on June 30th 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Commission; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Commission on Administrative Justice accepts responsibility for the Commission's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Commission's financial statements give a true and fair view of the state of the Commission's transactions during the financial year ended June 30th 2019, and of the Commission's financial position as at that date. The Accounting Officer in charge of the Commission on Administrative Justice further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Commission on Administrative Justice confirms that the Commission has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Commission's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the Commission's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

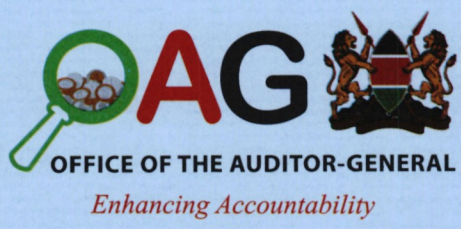
Approval of the financial statements

The Commission's financial statements were approved and signed by the Accounting Officer on 26/09/ 2019.

Commission Secretary/CEO	Director, Corporate Services
Leonard Ngaluma, MBS	Daniel Karomo

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COMMISSION ON ADMINISTRATIVE JUSTICE FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Commission on Administrative Justice set out on pages 11 to 28, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Commission on Administrative Justice as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Commission on Administrative Justice Act, 2011 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Commission on Administrative Justice in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no Key Audit Matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were maintained in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Commission's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless

Management is aware of the intention to dissolve the Commission to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective manner.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Commission monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective manner, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material

weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

30 September, 2020

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	481,922,280	389,297,468
Other Receipts		-	-
TOTAL RECEIPTS		**481,922,280**	**389,297,468**
PAYMENTS			
Compensation of Employees	2	234,243,592	226,637,859
Use of goods and services	3	136,410,042	112,816,196
Other grants and transfers	4	-	101,297
Social Security Benefits	5	42,087,252	48,478,390
Acquisition of Assets	6	54,013,442	1,835,847
TOTAL PAYMENTS		**466,754,327**	**389,869,589**
SURPLUS/DEFICIT		**15,167,953**	**(572,121)**

Note:
During the prior year, the Commission had a deficit of Ksh. 572,121 which was funded by the exchequer balance brought forward of Ksh. 18,072,349.75. This deficit affects the fund balances in the statement of Assets and Liabilities for the reporting period.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Commission financial statements were approved on 26/09/ 2019 and signed by:

Commission Secretary/CEO
Leonard Ngaluma, MBS

Director, Corporate Services
Daniel Karomo

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	40,454,261	37,714,684
Cash Balances	7B	196,445	411,418
Total Cash and cash equivalent		**40,650,706**	**38,126,102**
Accounts receivable - Salary advances	8	47,500	-
TOTAL FINANCIAL ASSETS		**40,698,206**	**38,126,102**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	9	25,118,836	20,625,873
NET FINANCIAL ASSETS		**15,579,370**	**17,500,229**
REPRESENTED BY			
Fund balance b/fwd	10	17,500,228	18,140,660
Prior year adjustment	11	(17,088,810)	(68,310)
Surplus/Deficit for the year		15,167,953	(572,121)
NET FINANCIAL POSITION		**15,579,370**	**17,500,229**
			-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Commission financial statements were approved on 26/09/ 2019 and signed by:

Commission Secretary/CEO
Leonard Ngaluma, MBS

Director, Corporate Services
Daniel Karomo

VII. STATEMENT OF CASH FLOWS

		2018-2019	2017 -2018
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	481,922,280	389,297,468
Other Revenues		-	-
		481,922,280	**389,297,468**
Payments for operating expenses			
Compensation of Employees	2	234,243,592	226,637,859
Use of goods and services	3	136,410,042	112,816,196
Other grants and transfers	4	-	101,297
Social Security Benefits	5	42,087,252	48,478,390
		412,740,885	**388,033,742**
Adjusted for:			
Changes in receivables		(47,500)	68,310
Changes in payables		4,492,962	(26,328,762)
Adjustments during the year		(17,088,810)	(68,310)
Net cash flow from operating activities		**56,538,047**	**(25,065,036)**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	54,013,442	(1,835,847)
Net cash flows from Investing Activities		**54,013,442**	**1,835,847)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Net cash flow from financing activities		**-**	**-**
NET INCREASE IN CASH AND CASH EQUIVALENT		**2,524,605**	**(26,900,883)**
Cash and cash equivalent at BEGINNING of the year		**38,126,101**	**65,026,985**
Cash and cash equivalent at END of the year		**40,650,706**	**38,126,102**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Commission financial statements were approved on 26/09/ 2019 and signed by:

Commission Secretary/CEO
Leonard Ngaluma, MBS

Director, Corporate Services
Daniel Karomo

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget (Kshs)	Adjustments (Kshs)	Final Budget (Kshs)	Actual on Comparable Basis (Kshs)	Budget Utilization Difference (Kshs)	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	499,389,200	7,342,863	492,046,337	481,922,280	10,124,057	98%
TOTAL	**499,389,200**	**7,342,863**	**492,046,337**	**481,922,280**	**10,124,057**	**98%**
PAYMENTS						
Compensation of Employees	258,600,000	(17,852,477)	240,747,523	234,243,592	6,503,931	97%
Use of goods and services	144,168,526	9,209,614	153,378,140	136,410,042	16,968,098	89%
Social Security Benefits	42,220,674	-	42,220,674	42,087,252	133,422	100%
Acquisition of Assets	54,400,000	1,300,000	55,700,000	54,013,442	1,686,558	97%
TOTAL	**499,389,200**	**7,342,863**	**492,046,337**	**466,754,327**	**25,292,009**	**95%**
Surplus/ Deficit				**15,167,953**	**(15,167,953)**	

Notes:

(a) Under-utilization in Use of goods and services at 89% was as a result of late release of the second supplementary budget. This negatively hindered implementation of planned activities for the fourth quarter of the financial year.

(b) The changes between the original and final budget are as a result of reduction in funding by the exchequer to the tune of Ksh. 7,342,863 thus adjustment of the budget was necessary.

The Commission's financial statements were approved on 26/09/ 2019 and signed by:

Commission Secretary/CEO
Leonard Ngaluma, MBS

Director, Corporate Services
Daniel Karomo

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget (Kshs)	Adjustments (Kshs)	Final Budget (Kshs)	Actual on Comparable Basis (Kshs)	Budget Utilization Difference (Kshs)	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	499,389,200	(7,342,863)	492,046,337	481,922,280	10,124,057	98%
TOTAL	**499,389,200**	**(7,342,863)**	**492,046,337**	**481,922,280**	**10,124,057**	**98%**
PAYMENTS						
Compensation of Employees	258,600,000	(17,852,477)	240,747,523	234,243,592	6,503,931	97%
Use of goods and services	144,168,526	9,209,614	153,378,140	136,410,042	16,968,098	89%
Social Security Benefits	42,220,674	-	42,220,674	42,087,252	133,422	100%
Acquisition of Assets	54,400,000	1,300,000	55,700,000	54,013,442	1,686,558	97%
TOTAL	**499,389,200**	**(7,342,863)**	**492,046,337**	**466,754,327**	**25,292,009**	**95%**
Surplus/ Deficit				**15,167,953**	**15,167,953**	

Notes:

(a) Under-utilization in Use of goods and services at 89% was as a result of late release of the second supplementary budget. This negatively hindered implementation of planned activities for the fourth quarter of the financial year.

(b) The changes between the original and final budget are as a result of reduction in funding by the exchequer to the tune of KSh. 7,342,863 thus adjustment of the budget was necessary.

The Commission's financial statements were approved on 26/09/ 2019 and signed by:

Commission Secretary/CEO
Leonard Ngaluma, MBS

Director, Corporate Services
Daniel Karomo

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
Surplus/Deficit						

Note:

(a) The Commission did not have any voted provision for development budget during the reporting period. The Commission was only funded for the recurrent budget.

The Commission's financial statements were approved on 26/09/ 2019 and signed by:

Commission Secretary/CEO
Leonard Ngaluma, MBS

Director, Corporate Services
Daniel Karomo

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019FY Kshs	Adjustments 2018/2019FY Kshs	Final Budget 2018/2019FY Kshs	Actual on comparable basis 2018/2019FY Kshs	Budget utilization difference 2018/2019FY Kshs
Programme 1					
Sub-programme 1	323,185,589	3,650,597	326,836,186	311,295,443	15,540,743
Sub-programme 2	145,395,337	(6,064,326)	139,341,011	132,303,012	7,037,999
Sub-programme 3	30,808,274	(4,939,134)	25,869,140	23,155,873	2,713,267
Programme 2					
Sub-programme 1	-	-	-	-	-
Sub-programme 2	-	-	-	-	-
Sub-programme 3	-	-	-	-	-
Total	**499,389,200**	**(7,342,863)**	**492,046,337**	**466,754,328**	**25,292,009**

Note:

This statement is a disclosure statement indicating the utilization in the same format as the Commission's budgets which are programme based.

XII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Ccompliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements cor ɔly with and conform to the form of presentation prescribed by the PSASB. The accounting ɔolicies adopted have been consistently applied to all the years presented.

2. Reporting entity

The financial statements a for the Commission on Administrative Justice. The financial statements encompass the r ɔrting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements ar esented in Kenya Shillings (Kshs), which is the functional and reporting currency of the G nment

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Commission for all the years presented.

a) Recognition of Receipts

The Commission recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Commission.

- **Transfers from the Exchequer**
  Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Commission.

- **External Assistance**
  External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient Commission or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other receipts**

  These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

b) Recognition of payments

The Commission recognises all payments when the event occurs and the related cash has actually been paid out by the Commission.

- **Compensation of Employees**

  Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

- **Use of Goods and Services**

  Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

- **Interest on Borrowing**

  Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

- **Repayment of Borrowing (Principal Amount)**

  The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

- **Acquisition of Fixed Assets**

  The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by the Commission and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the Commission in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Commission includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Third Party Payments

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

7. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Ksh. 25,118,836 compared to Ksh. 20,625,873 in the prior period as indicated in note 10.

There were no other restrictions on cash during the year.

8. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National

Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Commission at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

12. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 12 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2018-2019	2017-2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	87,558,330	87,430,641
Total Exchequer Releases for quarter 2	113,505,100	80,505,427
Total Exchequer Releases for quarter 3	128,087,500	130,229,300
Total Exchequer Releases for quarter 4	152,771,350	91,132,100
Total	**481,922,280**	**389,297,468**

During the reporting period, the Commission was to receive exchequer of Ksh. 492,046,337; however, we received Ksh. 481,922,280 only falling short by Ksh. 10,124,057 during the financial year.

2 COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic salaries of permanent employees	177,637,451	171,881,251
Basic wages of temporary employees	7,116,863	5,617,879
Personal allowances paid as part of salary	48,566,958	48,152,689
Employer Contributions Compulsory national social security schemes	922,320	986,040
Total	**234,243,592**	**226,637,859**

3 USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	2,237,841	1,349,825
Communication, supplies and services	10,405,676	6,790,457
Domestic travel and subsistence	13,603,861	11,365,092
Foreign travel and subsistence	6,116,911	1,394,348
Printing, advertising and information supplies & services	3,595,521	1,838,439
Rentals of produced assets	45,163,689	51,771,690
Training expenses	6,787,989	2,935,181
Hospitality supplies and services	6,530,120	2,442,392
Insurance costs	20,779,991	18,177,760
Specialized materials and services	482,223	883,673
Office and general supplies and services	4,535,204	2,485,730
Other operating expenses	5,438,926	5,266,438
Routine maintenance – vehicles and other transport equipment	4,571,698	3,387,721
Fuel Oil and Lubricants	3,953,000	1,757,176
Routine maintenance – other assets	2,207,392	970,274
Total	**136,410,042**	**112,816,196**

4 OTHER GRANTS AND TRANSFERS

Explanation	2018-2019	2017-2018
	Kshs	Kshs
Membership dues and subscriptions to international organizations	-	101,297
Total	-	**101,297**

Other Grants and transfers relate to membership subscriptions to be done to African Ombudsman and Mediators Association (AOMA). The Commission is an active member of African Ombudsman and Mediators Association (AOMA) and is required to pay annual subscriptions to retain good standing. The Commission did not incur this expenditure during the reporting period since the budget provision for the same was to be managed by The National Treasury but we have included the note for comparative purposes.

5 SOCIAL SECURITY BENEFITS

Explanation	2018-2019	2017-2018
	Kshs	Kshs
Government pension and retirement benefits	42,087,252	48,478,390
Total	**42,087,252**	**48,478,390**

Social Security benefits relate to gratuity provision for staff who are working on contractual terms for the Commission.

6 ACQUISITION OF ASSETS

Non Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Refurbishment of Buildings	1,727,962	183,900
Purchase of Office Furniture and General Equipment	2,285,480	629,650
Purchase of ICT Equipment, Software and Other ICT Assets	-	1,022,297
Sub-total	**4,013,442**	**1,835,847**
Financial Assets		
Domestic loans to Individuals and Households	50,000,000	-
Sub-total	**50,000,000**	**-**
Total	**54,013,442**	**1,835,847**

Financial assets relate to the budget provision for staff mortgage and car loans. The funds for this purpose were deposited with Cooperative Bank of Kenya, Westland branch who are the fund managers for the Commission's staff Mortgage and Car loan scheme.

7A: BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exchange rate (if in foreign currency)	2018-2019	2017-2018
				Kshs	Kshs
Central Bank of Kenya, Account No. 1000181524	KES	Recurrent	N/A	15,335,425	17,088,810
Central Bank of Kenya, Account No. 1000182377	KES	Deposit	N/A	25,118,836	20,625,873
Central Bank of Kenya, Account No. 1000182644	KES	CBK165	N/A	-	-
Total				**40,454,261**	**37,714,684**

7B: CASH IN HAND

	2018-2019	2017-2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	196,445	411,418
Cash in Hand – Held in foreign currency	-	-
Total	**196,445**	**411,418**

Cash in hand is also analyzed as follows:

	2018-2019	2017-2018
	Kshs	Kshs
Location 1 – Head office, West End Towers	196,445	411,418
Location 2 – Kisumu office	-	-
Location 3 – Mombasa office	-	-
Location 4 – Isiolo office	-	-
Location 5 – Eldoret office		-
Total	**196,445**	**411,418**

The cash count certificates for the above amount has been provided as an attachment to the financial statements

8: ACCOUNTS RECEIVABLE - OUTSTANDING SALARY ADVANCES

Description	2018-2019	2017-2018
	Kshs	Kshs
Government Imprests	-	-
Salary advances	47,500	-
Clearance accounts	-	-
Total	**47,500**	**-**

The Commission had accounts receivable of KSh. 47,500 as at 30th June 2019. This relates to unrecovered salary advance for a staff member which was outstanding as at the close of the financial year.

9. ACCOUNTS PAYABLE

Description	2018-2019	2017-2018
	Kshs	Kshs
Retention	4,774,725	-
Deposits	20,344,111	20,625,873
Total	**25,118,836**	**20,625,873**

These are contractors' retention moneys and staff gratuity moneys held in the deposit account to be settled when due for payment.

10. FUND BALANCE BROUGHT FORWARD

Description	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	37,714,683	64,779,005
Cash in hand	411,418	247,980
Accounts Receivables	-	68,310
Accounts Payables	(20,625,873)	(46,954,635)
Total	**17,500,228**	**18,140,660**

These are the fund balances that were brought forward from the 2017/18 financial year. The recurrent account bank balances were however taken back by exchequer as shown in note 11 below.

11. PRIOR YEAR ADJUSTMENTS

Description of the error	2018-2019	2017-2018
	Kshs	Kshs
Adjustments on bank account balances	(17,088,810)	-
Adjustments on receivables	-	(68,310)
	(17,088,810)	**(68,310)**

The prior year adjustment relates to recurrent bank account balances that were swept back to exchequer at the beginning of the financial year amounting to Ksh. 17,088,810. This adjustment affects the statement of Assets and Liabilities as it results to reduction of fund balances brought forward.

12. OTHER IMPORTANT DISCLOSURES

12.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	41,760		41,670	-
Supply of services	5,341,857	529,269	5,341,857	529,269
Total	**5,383,617**	**529,269**	**5,383,617**	**529,269**

13. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Other Matter Although the Commission has implemented Infiniti Human Resource Management System for capturing its employees' data and management of payroll, it was observed that there was no segregation of duties in the payroll management	The Commission has noted the observation on other matter. However the Commission wishes to state that we have identified two officers who would be trained on the system for the time being to minimize the risk of only one officer operating the payroll and to ensure segregation of duties and enhance the checks and balances.	Mr. Dan Karomo, Director, Corporate Services	Resolved	Resolved

Commission Secretary/CEO
Leonard Ngaluma, MBS

Director, Corporate Services
Daniel Karomo

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2019	Comments
	A	B	c	d=a-c		
Supply of services						
1. State Department of Livestock -Naivasha	128,850		107,000	21,850		Insufficient funds
2. North South Travel Ltd	562,165		480,000	82,165		Insufficient funds
3. Toyota Kenya	1,396,300		1,070,000	326,300		Insufficient funds
4. Kenatco Taxis	523,624		401,670	121,954		Insufficient funds
Sub-Total	**2,610,939**			**529,269**		
Grand Total	**2,610,939**			**529,269**		

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/2018	Additions during the year (Kshs)	Disposals during the year (Kshs	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2018/2019
Land	-	-	-	-	-
Buildings and structures	3,047,591	40,000,000	-	-	43,047,591
Transport equipment	45,186,296	10,000,000	-	-	55,186,296
Office equipment, furniture and fittings	13,416,195	4,013,442	-	-	17,429,637
ICT Equipment	16,961,931	-	-	-	16,961,931
Machinery and Equipment	6,518,633	-	-	-	6,518,633
Biological assets	-	-	-	-	-
Infrastructure Assets- Roads, Rails	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	**85,130,646**	**54,013,442**	-	-	**139,144,088**

Note:
The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Commission. Additions during the year tie to note 6 on acquisition of assets during the year. The KSh.50M relating to staff Mortgage and Car loans was deposited with Cooperative bank of Kenya who are the fund managers for the scheme. By the close of the financial year, the fund manager had not disbursed any loans towards acquisition of the intended assets.

ANNEX 3- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS have been attached as appendices to these financial statements.

i. FO30 (Bank reconciliations) for all bank accounts
ii. GOK IFMIS Receipts and Payments Statement

STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 2131-The Commission on Administrative Justice

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	481,922,280.00	389,297,468.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		**481,922,280.00**	**389,297,468.00**
PAYMENTS			
Compensation of Employees	12	234,243,591.85	226,637,859.80
Use of goods and Services	13	136,410,042.00	112,816,194.85
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	101,297.00
Social Security Benefits	17	42,087,251.75	48,478,390.10
Acquisition of Assets	18	54,013,442.00	1,835,847.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		**466,754,327.60**	**389,869,588.75**
SURPLUS/DEFICIT		15,167,952.40	(572,120.75)

The Statement has been prepared, reviewed and approved by the following:

Prepared By: S. W. Kebuka Date: 28th/9/2019

Reviewed By: M. O. Opuu Date: 26/9/19

Approved By: Edward Nyariki Date: 26/9/19

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19 REC-COMM ON ADMINISTRATIVE JUSTICE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181524

Balance as per bank certificate	15,335,425.10
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	15,335,425.10

Reconciled by: P. W. Kibuhu Signature: ..... Date: 26/9/2019

Reviewed by : M. O. OPIYO Signature: ..... Date: 26/9/2019

Approved by: Benard nyariki Signature: ..... Date: 26/9/19

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19 REC-COMM ON ADMINISTRATIVE JUSTICE

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000181524

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
		Total :	

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts			Amount
No	Date		
		Total :	

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque			Amount
No	Date		
		Total :	

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts			Amount
No	Date		
		Total :	